

In the County Court of the State of Oregon
for the County of Clatsop

In the matter of the estate of
Josiah West, deceased.

Petition for app't Special
Administrator

To the Hon. Judge of the above entitled
Court, -Petitioner herein represents that on the 18th day of August, ¹⁹²⁴ he
filed in this court, a petition for the probate of the last will and tes-
tament of the above named Josiah West deceased. The residence and presence
of James M. Wilson one of the witnesses to said will is unknown to petiti-
on-er. That the residence of the other two witness, Roy Rezin and Anna Rezi
is in Warrens in ~~xxxx~~ Munroe County, State of Wisconsin.

That Petitioner has not been able to get in communication with said
last named witnesses and there will be some delay, of an indefinite time
to get the testimony of said witnesses, consequently delay in probating said
will.

That some of the personal property of the estate of said deceased
consists ~~partly~~ of cattle sheep hogs and potatoes in the ground.

That the market is such ^{condition} that unless the potatoes can be properly attended
to and some disposed of soon, there will be a loss. There is not much feed
upon the land and unless the live stock shall be properly attended to there
will be loss, It is necessary that some one be authorized to collect,
take charge of and preserve said estate. to avoid probable loss. *Probable
rental value of land \$1000.00 per annum.*

Wherefore your petitioner prays that he be appointed special adminis-
trator of said estate.

Paul H. West

State of Oregon
County of Clatsop,

I, Paul H. West being first duly sworn depose and
say that I am one of the persons named in the last will and testament of
the above named Josiah West deceased, as executor of the same. That the
above statement is true as I verily believe.

Paul H. West

Subscribed and sworn to before me
this 28th day of Aug. 1924.

F. S. Godfrey
Notary Public for Oregon
Commission expires Jan 2-1924

In the County Court of the State of Oregon
for the County of Clatsop.

In the matter of the estate
of Josiah West deceased,

Case No.

#1677.

Order to appoint special
administrator.

Good cause being shown therefor, and on motion of Petitioner Paul H. West by his attorney J.Q.A. Bowlby It is ordered by the court That said Paul H. West be and is hereby appointed Special Administrator of the estate of Josiah West, deceased, late of Clatsop County, in the State of Oregon and that as such Special Administrator he shall have power to collect and preserve all the personal property of said estate and all ^{claims} ~~claims~~ and demands of the estate, and take charge of and manage the real estate and preserve the same from damage, waste, and injury and commence, maintain and defend all suits and other legal proceedings necessary to carry out these powers; that he give bond as such administrator in the sum of twelve thousand dollars, and that thereupon letters of administrator issue to him in conformity of this order.

Dated Aug. 30, 1920

T. J. Cornelius
Judge.

In the County Court of the State of Oregon,

For

Clatsop

County

In the matter of the Last Will and Testament of

Josiah West
Deceased.

FILE NO. 1677.

Now at this day comes Paul H. West by his attorney Ed. Bow and Petitions the Court to admit to Probate a certain document purporting to be the last Will and Testament of the above named Josiah West, deceased, and that Paul H. West and Rose O. Johnson be appointed Executors and that Letters Testamentary be issued to Paul H. West and Rose O. Johnson and it appearing to the Court that said decedent Josiah West died on or about the 10th day of August A. D. 1920, in the County of Clatsop and State of Oregon, and that at the time of his death was a resident of the County of Clatsop and State of Oregon.

That said deceased left an Estate in the County of Clatsop and State of Oregon consisting of Real and personal Property of the probable value of fifteen thousand DOLLARS

That the next of kin and heirs at law of said deceased are as follows, to-wit:

Paul May Peterson of Hillsboro Oregon, Lloyd Elmer Brownell Oregon, Willis J. West, Daisy E. Faulkerson, Rose O. Johnson, Paul H. West, Violet W. Adams of Seaside Oregon, and Maud W. Prescott of Washington D.C.

residing in _____ County, State of Oregon.

And it further appearing from the testimony of Roy Reier and Anna Reier that said decedent on the 14th day of January 1921 in their presence executed the Will now propounded for Probate, and it appearing to the Court that said document is the last Will and Testament of said decedent, and that it was executed in all particulars according to law; that said decedent, at the time he executed said Will as aforesaid, was upwards of 80 years of age, and he was at that time of sound mind, and not laboring under any restraint or undue influence, and that in said Will Paul H. West and Rose O. Johnson were named executors thereof. to serve without Bonds

Therefore, It is ordered that said document, heretofore filed, purporting to be the last Will and Testament of said Josiah West, deceased, be admitted to Probate as the last Will and Testament of said deceased, and that said Paul H. West and Rose O. Johnson be and are hereby appointed Executors thereof, and that Letters Testamentary issue to said said Paul H. West and upon Rose O. Johnson upon their filing the oath required by law Sept 18, 1921.

T. S. Cornelius
Judge.

I^{am} the County Court of the State of Oregon
for the County of Clatsop.

I, the matrer of the estate of
Josiah West deceased. Report Special Adr.

Now comes Paul H. West, the special administrator of the
above named estate, and begs to report as follows, That his duties are
at an end, and he has truned over to the executors, of the estate under the
last will and testament of deceased, Paul H. West and Rose O Johnson, all
the property of the estate which came into his hands.

That he found it necessary to dispose of some of the personal property
to prevent ^{loss} in some cases and ^{to} save loss upon a falling market.

His sales, receipts and disbursenents are as follows.

To Sales, Potatoes	\$ 263.89	\$
8 Veals	342.27	
14 pigs and hogs	255.79	
266 Sheep	1676.28	
3 1/2 buxshels Cranberries	11.75	
24 hens and chickens	15.90	
1 pelt and fleece	3.50	
On account of damage to bull	11.00	
Amount on sale of sheep unpaid	50.00	

Credit by Labor	426.28
Auto hire	33.11
Miscelaneous expenxe	52.40
uncollected acct for sheep sold	50.00
Cash to balance paid Ex's	2068.59
	<hr/>
	2630.38 2630.38

Paul H. West
Special Administrator

State of Oregon,
County or Clatsop

I, ^PPaul H. West being first duly sworn depose and
say that I am the Special Administrator above mentioned and that the aboe
account of receipts and disbursements as such Administrator are correct
and were necessary for the best interests of the said estate of deceased.

Subscrined and sworn to before me this
16th day of October 1920.

R. B. Ralston
Notary Public for Oregon in said Clatsop Co.
My commission expires

In the County Court of the State of Oregon,
For the County of Clatsop

In the matter of the Estate of

Jasiah West
Deceased.

INVENTORY AND APPRAISEMENT.

I, J B Clinton County Clerk of the County
of Clatsop do hereby certify that Bern Waterhouse
Jack Williams and William
Tagg

were duly appointed appraisers of the estate of Jasiah West
deceased, by order of the County Court, duly entered and recorded on the 23rd day
of September A. D. 1920

WITNESS my hand and seal of said County Court, this 23rd day
of Sept A. D. 1920

J B Clinton Clerk.

By _____ Deputy Clerk.

STATE OF OREGON,

County of Clatsop } ss.

I, Bern Waterhouse Jack Williams
and William Tagg

duly appointed appraisers of the estate of Jasiah West
deceased, being duly sworn, say, and each for himself says, that I will truly, honestly and impartially
appraise the property of said estate which shall be exhibited to me, according to the best of my
knowledge and ability.

affidavit

Wm Tagg
John Wilkins
Benj W. Waterhouse

Subscribed and sworn to before me this 11th day

of Oct A. D. 1920

N B Ralston
Notary Public
com. exp. 1-1-22

STATE OF OREGON,

County of

Clatsop

ss.

I Paul H. West and Rose O. Johnson the Executors

of last will & testament of Paul H. West deceased, being

duly sworn, say, that the annexed inventory contains a true statement of all the real and personal property of the said deceased which has come to my knowledge and possession and particularly of all money belonging to the said deceased, and of all just claims of the said deceased against the said

Executors

Paul H. West

Rose O. Johnson

Subscribed and sworn to before me this 16th day

of 1st Dec A. D. 1920

R. O. Ralston

Notary Public

com. exp. 1-1-24

ESTATE OF

DECEASED,

To Appraiser, Dr.

To compensation for services in appraising said estate, items as follows:

days' services at \$ per day each, \$

Necessary disbursements as follows:

STATE OF OREGON,

County of

ss.

the appraisers above named, being duly sworn, say, and each for himself says, that the foregoing bill of items is correct and just, and that the services have been duly rendered as therein set forth.

Subscribed and sworn to before me this day

of A. D. 19

IN THE COUNTY COURT of the STATE OF OREGON,

County of Clatsop

In the matter of the Estate of

Josiah West

Deceased.

INVENTORY & APPRAISMENT.

Moneys belonging to the said deceased which
have come to the hands of the EXECUTORS.

Deposit subject to check in Seaside Bank.	479.53
Deposit subject to check in 1st. National Bank.	632.49
Estate funds by Violet Adams	242.07
Liberty Bond Face value	100.00
Notes R.O. West. <i>Johnson</i>	149.00
Note P.H. West	1,130.00
Cash turned in by special administrator.	2,068.59
Accounts.	50.00 22.58
28 head cattle 40.00 per head	1,120.00
49 head cattle 55.00 per head	2,695.00
4 calves.	50.00
10 sheep @ 5.00	50.00
Blacksmith Tools	10.00
2 shovels	2.00
Wheelbarrow	1.00
Kettle	5.00
Mower	25.00
Plow	5.00
5 pitch forks	2.50
Scales	5.00
20 bu. cranberries not sorted.	40.00
9 sheep skins	4.50
1 sledge	.50
Manure spreader.	50.00
Wagon	10.00
2 horses	250.00

2 Ponies	\$	10.00
Harness		10.00
Saddle		5.00
Centrifugal Pump		10.00
100 Feet Canvas Hose		5.00
Pruners		1.00
House Jacks		2.00
Wool, 2339 lbs @ 12¢		280.68
Hay (8 tons oat hay @ 10.00		80.00
(40 " Meadow @ 5.00		200.00
Household furniture		50.00
Ford Sedan		200.00
John Thomas Claim, 112 acres @ \$ 50.00		5,600.00
John Jewett Claim (150 acres @ \$50.00		7,500.00
(172 " @ 100.00		17,200.00
(Contract. 10 acres		
P. Callender Claim, 32 acres @ \$50.00		1,600.00
McEwen Jewett Claims 64 acres @ 5.00		320.00
Township 5, Sec.4, R.10 W. 109 a. Due under contract		6,700.00
TOTAL		49,023.44

We, the undersigned, duly appointed appraisers of the estate of

Josiah West

_____ deceased, hereby certify that the property mentioned in
the foregoing inventory has been exhibited to us, and that we appraise the same at the sums set
opposite each item in said inventory set down, and amounting in all to the sum of _____

Forty nine thousand and twenty three and $\frac{44}{100}$ Dollars, (\$49,023. $\frac{44}{100}$)

Dated October 16th 1920.

Ben W. Waterhouse

Wm. Jagg

John W. Robinson

In the County Court of the state of Oregon
for the County of Clatsop.

In the matter of the estate of
Josiah West deceased.

Petition for sale

The executors in the above entitled estate show and represent to the court/That sixteen thousand dollars will be needed to make the be-quests provided in the will of Josiah West deceased/besides the amounts that will be required to pay claims, expense of sickness and funeral ex-pense, and expense of administration

That there are about five thousand dollars now on hand, and there will be some money to be collected on real estate options and contracts if carried out. Notes to collect about \$1400.00 Live stock, feed, tools, implem^{ts} etc estimated to be of a value of approximately five thousand dollars. That much of the feed will be used in maintaining the live stock unless soon sold.

That the best interest of the estate suggests the sale of all the live stock, feed, tools, implem^{ts} and house hold furniture, as soon and as quick-ly as can be economically done.

That the nature and amount of the same makes it best for the interest of the estate to sell said property at private sale from time to time as the opportunity shall offer.

The high price of feed and the uncertainty of the market necessitates the speedy disposal of all live stock.

The executors therefore ask that they be authorized to sell at private sale 76 head of cattle, 2 draft horses, 2 ponies, 10 sheep/ all other live stock that may be found belonging to said estate, -also the wool, farming implements, tools, Sedan, house hold furniture and other items of personal prop-erty other than notes and bonds.

P. H. West
Rose O. Johnson
Executors.

State of Oregon
County of Clatsop/

I, P. H. West

being first duly sworn depose

and say that I am one of the above named executors and that the above statement and petition is true as I verily believe.

Subscribed and sworn to before me this
29th day of Oct. 1920

P. H. West

F. S. Gaffney
Notary Public for Oregon
My Commission Expires Jan 2-1924

In the County Court of the State of Oregon
County of Clatsop

In the matter of the estate of
Josiah West deceased.

ESTATE NO. 1677
Order of sale.

Now come the executors of the last will and testament of Josiah West deceased, by their attorney J.Q.A Bowlby/and move the court for an order permitting and authorizing them to sell all the personal property of the above entitled estate except bonds and notes ;at private sale from time to time;- and it being made to appear to the court that the best interests of said estate will be subserved by the sale of said property and at private sale from time to time, -It is therefore ordered and adjudged that said executors be and are hereby authorized and directed to sell at private sale for cash and from time to time all the live stock, feed, wool, skins, implements, tools, sedan, and household furniture described in the Inventory of the property of said estate, prepared by said executors and now on file in this ~~office~~ court.

T.S. Cornelius
Judge.

Executors Sale.

Estate Josiah West.

Notice is hereby given, that the undersigned -executors of the estate of Josiah West deceased, -will on ~~the~~ and after the 10 day of ^{Dec.} ~~Nov.~~, 1920 offer at private sale on the farm of said deceased on Clatsop Plains in Clatsop County, Oregon, the following described personal property.

77 head of cattle, -4 calves, - 10 sheep, - 2 horses, - 2 poines, -9 sheep skins, - about 2339 lbs wool, -1 wagon, - harness, - 1 saddle, - 1 manure spreader, -1 plow, - 1 mower, - 5 pitch forks, 2 shovels, - 1 wheelbarrow, -

Scales, - Kettle, Black smith tools, 1 sledge, - 20 bushels cranberries, - 1 centrifugal pump, - canvas hose, - Pruners, - house jacks Hay, - Ford Sedan, - 1 lot household furniture. Hay, -

Terms cash.

Sales will continue from time to time until all shall be disposed of.

~~Done~~ Done by order of the County Court of Clatsop

County, Oregon, made on the 30 day of Oct 1920.

Dated this 27 day of Nov, 1920

Paul H West
Rose O. Johnson

State of Oregon,
County of Clatsop,

I, *Paul H West*

being first duly sworn

depose and say that I posted three copies of the above Notice entitled "Executors Sale, -Estate Josiah West," in three public places in the above entitled State and County on the 27 day of Novemebr 1920. One of said copies was posted by nailing to a telephons pole in front of the house occupied by said deceased at time of his death, The same being on the Highway from Astoria to Seaside.

On the same day I posted a copy thereof (of said notice) on a telephone pole at the junction of said Highway with the County Road leading to Clatsop Station on the S.P. & S. Railway road.

On the same day I posted a copy of said notice at the crossing of said Highway by the road running from Gearhart Station on said S.P. & S. Railroad to Gearhart.

Each ~~xxx~~ copy so posted was and exact, true and full copy of the original notice and of the whole thereof and was so posted as to be readily seen and read by the public and was in a public place.

Subscribed and sworn to before me this 8 day of December 1920.

R B Batsto

Jan 17 1924
Notary public for Oregon,
My commission expires.

In the County Court of the State of Oregon.

County of Clatsop

No. 1677

In matter of the estate of
Josiah West deceased.

The executors of the above entitled Estate herewith submit
their semi-annual account with schedules attached.

Received cash per Inventory	\$ 3,422.68	
" " " list sales	815.63	
Paid Out as per statement		\$ 3,374.80
Balance on hand		863.51
	<hr/>	<hr/>
	\$ 4,238.31	\$ 4,238.31

Paul H West

Executors.

Rose O. Johnson

State of Oregon,) ss
County of Clatsop)

in presence of Paul H West being first duly sworn depose
and say that the above account and the lists and statements referred to are true and correct

Paul H West

Rose O. Johnson Executors

Subscribed and sworn to
before me this 30 day of
April 1921.

R. B. Ralston

Notary Public for Oregon.

My commission expires 1-1-24

In the County Court of the State of Oregon
for the County of Clatsop.

No.1677

In the matter of the estate of
Josiah West deceased.

Executors, Paul H. West & Rose O. Johnson
in account with the above named estate.

Oct 1920. To Cash per inventory \$ 3,422.68
To amount of sales stn't attached 815.63

Sept. 29. By payment Violet Adams for services.

						\$ 400.00	claim 11
Oct	5-	"	"	"	"	400.00	2
		"	"	Taxes		524.72	3
		"	"	L.G. West, wages		50.00	4
	10-	"	"	Oregon Fire Relief Insurance		6.75	5
	22-	"	"	Bowlby Court fees advanced		50.80	6
		"	"	E.B. Hughes funeral expense	claim	353.50	7
		"	"	Dr. Van Dorn		6.00	8
Nov	10-	"	"	F.D. Poole wages		30.00	9
	4-	"	"	Selness Wheatly nals		5.30	10
	20-	"	"	Spear Transfer		1.00	11
		"	"	Seaside Lumber Yard		2.55	12
Dec	10-	"	"	Kalunki Larsen repairs		7.86	13
	18-	"	"	Geo Taylor on account		100.00	14
	26-	"	"	Taxes		95.98	15
Jan	8-	"	"	Geo. Taylor on account		100.00	16
		"	"	Abstract title		119.00	17
Feb		"	"	Geo. Taylor wages		103.00	18
		"	"	Violet Adams balance wages	claim	207.00	19
Mar	1-	"	"	Abstract company (' additional)		7.50	20
	22-	"	"	Seaside Lumber Company		4.00	21
Apr	4-	"	"	One half of taxes		628.04	22
		"	"	W. Water commission		12.00	23
Mar	24-	"	"	A.P. Wallace wages on account		100.00	24
Apr	8-	"	"	" " " (\$ 8.00 & \$50.00)		58.00	25
	14-	"	"	Selness Wheatly nails		1.80	26
				Balance on hand		863.51	
					\$ 4,238.31	\$ 4,238.31	

30th April 1921

Paul H. West
Rose O. Johnson Executors.

In the County Court of the State of Oregon
for the County of Clatsop.

No. 1677

In the matter of the estate of
Josiah West, deceased.

Report of sales.

List of sales and receipts since the appointment

of the Executors.	Oct 2, 20	To cranberries	\$ 30..
<i>Sell in sales</i>	Nov. 1, 20	To 2 veals \$46.80 Cranberries \$2.75	49.55
	Nov. 9, 20	" 2 veals	39.42
	Jan. 2, 21	" Cra berries	34.08
	Jan. 8, 21	" 1 sheep	10.00
		" Advertising permit to Standard Oil Co.	5.00
	Oct 16, 20	" Hides No. 5 beef, 4 calf skins	37.58
	Oct. 16, 20	" 10 sheep and 1 lamb sheep	53.00
	Oct. 22, 20	" Rent Duck lake McGregor	50.00
	Jan. 8, 21	" Damage by hog, \$ 5. -coupon \$2.00 10/6/21	7.00
	Nov. 1, 21	" Sale of big team and harness	500.00
		Total,	832.00 815.63.

April 30, 1921

Paul H. West

Rose O. Johnson Executors,

COUNTY COURT OF the STATE of OREGON
for the COUNTY OF CLATSOP.

No. 1677

Estate of Josiah West,)
deceased.)

The executors of the last will and testament of the above named deceased represents that deceased and Paul H. West, then the owners of the land hereinafter described borrowed of Geo. Irwin the sum of \$15,000.00 on March 15, 1913, said sum was represented by six promissory notes of \$2,000.00 each and one note of \$3000.00. That said Josiah West and Paul H. West on the same day executed and delivered to said Geo. Irwin to secure the payment of said notes a mortgage upon land in Section 4, Tp 5 N.R. 10 W. Will. Mer, which land was and is more particularly described in said mortgage as recorded on page 543 of book 34 of records of mortgages in the Court House in Clatsop County, Oregon.

That on the 17th, of August 1914- said Josiah and Paul H. West partitioned and divided said land between them- said Josiah West taking a conveyance from said Paul H. West ^{to that portion of said land} as particularly described in said deed of conveyance as recorded September 22, 1914, in book 84 page 338 of the records of deeds in the Court House of said Clatsop County, State of Oregon. That all of said notes and amounts have been paid except a balance of \$ 884.41 on the principal and interest on said balance since August 31, 1920 at the rate of 6 per cent per annum. That said amounts are now due and the payee and holders thereof, Geo. Irwin, has presented his claims for payment of same ^{to} these executors. That said Paul H. West has heretofor paid his share of the original sums, and the estate of Josiah West deceased owes the unpaid balance.

The executors allege further that deceased about the day of entered into a contract for sale of the land so partitioned to ~~Josiah~~ W. J.

West which has not yet been closed. That it will be necessary to clear said property of the lien of the Irwin mortgage before the said contract of sale can be consummated.

That the sums unpaid are due and are less than One Thousand Dollars, that it is not profitable to permit claimant Geo. Irwin to foreclose- or is it proper to permit the land partitioned to said Paul H. West to be foreclosed and sold with that of deceased, said Paul H. West having paid his full share of the mortgage indebtedness. That these executors may be able to get the money needed from the contract of sale referred to but if not it is still best to take it out of other monies in or which will be brought into the estate by sale of personal property and ~~off~~ real estate if necessary. The executors therefor ask that they be permitted to approve the said claim of Geo. Irwin and allow it against the general funds in and which may come into the estate and so redeem said mortgaged land.

Paul H. West.

Executors.

Rose O. Johnson

State of Oregon)
County of Clatsop)

I Rose O. Johnson being first duly sworn depose and say that

I am one of the above named executors of the last will and testament of Josiah's West deceased and that the above statements are true as I verily believe.

Rose O. Johnson

Subscribed and sworn to
before me this day 28 of May
1921.

R. Q. Palston

Notary Public for Oregon.
My commission expires Jan. 1st 1924

In the County Court of the State of Oregon
for the County of Clatsop.

No. 1677

In the matter of the estate of
Josiah West deceased. }

Order of redemption of property

Now come the executors of the last will and testament of the above named deceased and ask permission to redeem the real estate described in the partition deed to deceased dated Aug. 14 1914 and recorded on page 338 of book of deeds number 84 of the records of Clatsop County State of Oregon, from a mortgage held by Geo Irwin recorded on page 543 records of book 34 of mortgages in said County, —

It appearing to the court that said deceased by his last will and testament made no provision for the ^{redemption} ~~paying~~ of said mortgage indebtedness, and it appearing that it is best for the interests of the estate that said redemption be made out of the proceeds of the personal property, and ~~will~~ the redemption so made will not be prejudicial to creditors; it is ordered that the executors redeem the said land from said mortgage, with the proceeds of the personal property of said estate.

T. J. Cornelius

Judge.

In the County Court of the State of Oregon
for the County of Clatsop.

No. 1677

Oct. report, 1921.

In the matter of the estate of
Josiah West, deceased.

To the Hon. Court above named, The executors of ~~the~~
the above entitled estate submit herewith their report for October 18th
1921. with statements attached of sales receipts expenditures etc.

To cash on hand per report of April 30 1921	\$ 863.51	
To cash from sales of personal property,	3031.37	
Sales not collected	\$825.00	
To cash miscellaneous sources	1151.00	
Amount not collected Mis.	100.00	5045.88
By Disbursements	2133.31	
Cash to balance	2912.57	5045.88
Amount uncollected	825.00	

There being enough assets in the estate to pay all claims presented
the Executors ask the court to approve the payment in full of the
two claims presented ~~xxxx~~ by Viola Adams, allowed by the Executors and
paid as per report of April 30 1921 each for the sum of \$400.00

These executors further report that in the year 1912 Deceased
entered into two different contracts with J.E Oates and F.H. Loughton
by which said Oates and Loughton had the option to purchase certain here
inafter described ~~certain~~ lands. That they during the life time of de-
ceased paid considerable sums of money on said option but not nearly ~~all~~ *all*
the purchase price, to-wit the sums mentioned in said options.

That for a considerable time prior to the death of deceased said parties
ceased payments, but deceased did not declare the contract ended and the
sums paid in forfeited.

After the death of deceased, said Oates and Loughton decline to proceed
further with said purchase under the terms thereof, but made a proposi-
tion to pay one thousand dollars in full satisfaction of said contracts

and receive a deed of conveyance from the heirs. The proposition was considered favorably by all the heirs and all joined in the execution of a deed of conveyance to said Oates and Loughton of said land/

A brief description of said land consists of about 61 acres in sections 21 and 28 Tp 7 N.R.10 W.Will.Mer ,bounded west by the Pacific Ocean/ on the S. by south boundary line of D.L.C1 of Thomas Jewett, E. by land conveyed to Hoebling and Reid by deed recorded in Vol 73 page 512 of deeds in Clatsop County Records and north by north line of tract described in deed recorded in vol.79 page 273 same records.

Oct.28,1921.

sgn

Rose O. Johnson
P H West
Executors.

State of Oregon
County of Clatsop,

I Rose O.Johnson and I?Paul H.West being first duly sworn depose and say that I am an executor of the last will and testament of Josiah West deceased, and duly appointed to administer the above entitled estate. That the above report together with all the statements hereto attached are each and all true and correct as I verily believe.

sgn

Rose O. Johnson
P H West

Subscribed and sworn to before the
under signed this 7 day of Nov 1921 by Rose

O Johnson on H J Bowlby

Notary Public for the above named
State and County,
My commission expires

Dec 49, 1923

orig

In the County Court of the State of Oregon
for the County of Clatsop.

No. 1677
Report of Oct. 1921

In the matter of the estate of
Josiah West deceased.

List of sales of personal property, since the report
made by the executors of the above entitled estate made in April 1921.

12 head of cattle, at \$70. to Kimball & Henricks	\$ 840.00
8 sheep to Rhodes	50.00
8 head cattle to K. & H.	440.00
24 Veals	481.37
4 head cattle, to Smart and Bosshart	200.00
50 head of cattle to A. Osburn \$1750.00 on time ^{cash} \$750. 1000.00	1000.00
1 manure spreader on time John Waterhouse	75.00
1 Riding Poney	20.00

Totals \$ 815.40 3031.37

Miscellaneous sources.

For rent of space for sign of Standard Oil Co. 5.00

Rent of lake for shooting 150.00

From the heirs of Josiah West deceased for a sale made by
them to Oates and Loughton of about sixty acres of land
in south w. part of section 21 Tp 7 N.R. 10 W.W. Mer. 996.00
less 4 stps.

This land was under contract with said Josiah West
made in 1912.

Parcel of land leased to Peter Hoag, for \$100.00 not paid

Totals

\$ 100.00

1151.00

Dated Oct. 28/1921

Rose O. Johnson
PH West

Executors

In the County Court of the State of Oregon
for the County of Clatsop

No. 1677
Report Oct. 1921

In the matter of the estate of
Josiah West deceased.

Disbursements.

1921/May 1 Subscription Morning Astoria, June to Nov. 1920	\$ 4.85	1
12 Harry Hagmier, for Engine	195.00	2
16 A.P. Wallace wages, Apr 10 May 17	47.50	3
31 Geo S. Adams 3½ days use of horse	5.25	4
31 Standard Gas Co. gasoline for engine	4.50	5
23 Geo S. Adams gas. for engine	1.40	6
25 Lou Jefferies payt part on engine pump	50.00	7
June 1 E.B. Hughes reinterment body T.P. West	18.50	8
June 1 E.B. Hughes reinterment body T.P. West	18.50	8
June 1 E.B. Hughes reinterment body T.P. West	18.50	8
June 2 Peter Hoag 14 days work on cranberry bog,	63.00	9
6 Lou Jeffries final payt on pump	85.00	10
13 Standard Oil Co. Peqrl oil	5.70	11
25 Blaising Granite Co.-Grave markers	110.00	12
Sept. 3 E.W. Lepla for galvanized elbow	1.25	13
Oregon garage for engine repair,	4.75	14
Selnes and Whetley nails	.80	15
Harry Hagmeir for belt for engine	3.50	16
Sept. paid balance in full of note and mortgage held by Geo. Irwin against Josiah West on land in sec. 4 Tp 6 N.R. 10 W. Will. Mer.	939.38	17
14 P. & S R.R. freight on return of pump.	10.89	18
Disbursements made by Paul H. West for pump, express \$8.23, oil \$1.25-belt lacing \$0.40, auto express \$1.25	10.00	19 part
Oct 5 Taxes	572.01	20

2133.31

Dated Oct. 28/1921

Sign Rose O. Johnson
PH West
Executors

IN THE COUNTY COURT OF THE STATE OF OREGON
FOR THE COUNTY OF CLATSOP.

In the Matter of the Estate of)
JOSIAH WEST,)
Deceased.)

SEMIANNUAL REPORT.

April 1922

To the above entitled Court:

The Executors of the Last Will and Testament of the above named deceased offer this their Semiannual Account for April, 1922. The receipts and disbursements since the Report of last October are fully set out in the statements herein made.

Bal. Cash on hand per last Report	\$2912.57
Received Cash since as per Statement I	<u>5935.70</u>
Total Receipts Cash	8848.27
Less Disbursements per Statement II	<u>1085.46</u>
Balance Cash	7762.81
Deposit for U. S. Treas. Certificates \$7247.85 as per Statement No. III	
Cash on Hand	<u>514.96</u> <u>\$7762.81</u> <u>\$7762.81</u>
Total Personal Assets Statement IV	<u>\$12069.81</u>

STATEMENT NO. I.

Account of Sales and Receipts.

Nov. 28, 1921	Sale of Wool	165.08
Feb. 14, 1922	Sale of Cranberries	78.12
Mar. 30, 1922	Sale of Saw	10.00
Mar. 30, 1922	Closed Contract with W.J. West, for balance due on contract made with his father on sale of 109 acres in Sec.4, T. 5 N., R. 10 W., and received two Promissory Notes aggregating \$1668.00 and cash	<u>5682.50</u>
	Total Cash	\$5935.70

Paul H. West
Rose O. Johnson
Executors

STATEMENT NO. II

Disbursements.

✓ 1921 Nov. 3 Paid N.W. Bowen opening Neacoxie flume	\$ 15.00	1/
1921 Nov. 3 Paid Cliff Overtury bill of repairs of Engine	2.00	
1921 Nov.10 Paid Godfrey Bros. engine parts	19.15	
1921 Nov.20 Paid State Treas. Inheritance tax	419.98	1
1921 Dec. 21 Paid Fire Insurance	6.75	2
1922 Jan.23 Paid State Bank for deposit box	3.00	3
1922 Feb.27 Paid Selnes & Wheatley nails and rope	9.60	4
1922 Feb.27 Paid Seaside Publishing Co. for Notice to Creditors	3.50	5
1922 Feb.27 Paid Astoria Budget	7.75	6
1922 Jan 27 Paid ^L Call for fencing	120.00	7
1922 Apr. 5 Paid taxes	478.73	8
Total Expenditures	\$1,085.46	

STATEMENT NO. III

Exchange for U.S. Treas. Certificates.

Dec.16,1921 Treas. Certificate No.	\$1,247.85
Apr.1, 1922 Treas. Certificate No.	3,000.00
Apr.22,1922 Treas. Certificate No.	3,000.00
	\$7,247.85

STATEMENT NO. IV

Personal Assets

Promissory note Paul H. West, date Dec. 28, 1918, 6% (included in Inventory)	\$1,130.00
Promissory note Rose O. Johnson, date Sept.22, 1920 6% (described in Inventory as B.O. West)	149.00
Promissory note A. Osborn (referred to in Semiannual report Oct. 1921)	750.00
Promissory Note W.J. West, date Jan.28, 1922, due 1 year	1000.00
Promissory Note W.J. West, date Sep.28, 1922, due 6 months	668.00
Accounts Peter Hoag rent (see Report Oct. 1921)	100.00
Accounts Waterhouse (see report Oct. 1921)	75.00
Total Carried Over	\$3872.00

Bal. brought forward	\$ 3872.00
Sundry accts. pasturage, etc.	\$ 175.00
Land Contract, 10 acres, with John Gratke, bal.due	160.00
U.S. Bond	100.00
U. S. Treasury Certificates	7247.85
TOTAL	<u>\$11554.85</u>
Cash on hand per Statement No. I	<u>514.96</u>
TOTAL PERSONAL ASSETS	\$12069.81

The Executors report that long prior to the death of the deceased he entered into a contract with his son Willis J. West by which he purchased 169 acres of land in the N.W. Quarter of Section Four, Township Ten North, Range Four West of the Willamette Meridian, in Clatsop County, Oregon, as in the Inventory, for said Willis J. West, and took the title in his own name to hold until said Willis J. West should have the purchase price to pay his father, said land being the same land described in the Inventory of the Estate of Josiah West. That the purchase included cattle and tools, etc., and the price amounted to about twelve thousand dollars. That said Willis J. West was given possession of said land and cattle and has lived there ever since and operated a dairy. That the said Willis J. West paid certain sums on said purchase price from time to time before the demise of said Josiah West, so that at the time of the death of deceased the amount of the purchase price was greatly reduced. That the heirs of deceased conferred with the executors and after considering the value of the land and the borrowing value thereof and all the circumstances, and to avoid expense of a foreclosure, it was determined that the best settlement that could be made was to accept \$5682.50 in cash and \$1668.00 in two promissory notes signed by said Willis J. West in final settlement of the money advanced on purchase price made by the father. The heirs of Josiah West conveyed by deed to said Willis J. West all their right, title and interest in said land and delivered said money and notes to these Executors for the benefit of the Estate of Josiah West, deceased.

Paul H. West
Rose O. Johnson
 Executors

STATE OF OREGON
COUNTY OF CLATSOP

) ss.
)

I, Rose O. Johnson, being first duly sworn
depose and say: That I am one of the Executors of the Last Will
and Testament of Josiah West, deceased, and that the above report
and statements are true as I verily believe.

Rose O. Johnson

Subscribed and sworn to before me this 28th day of April 1922.

B. J. Berrett
Notary Public for Oregon
My commission expires, Dec 29 1923

IN THE COUNTY COURT OF THE STATE OF OREGON
FOR THE COUNTY OF CLATSOP.

In the Matter of the Estate of)
JOSIAH WEST,) No. 1677
deceased.) ORDER DETERMINING INHERITENCE TAX.

It being a proper time to determine the amount of inheritance tax due from the above entitled estate and J.Q.A. Bowlby, as attorney for the Executors of the estate appealing, the court proceeds this day to examine the report of the appraisers and reports and vouchers filed by the said Executors and proofs offered, being now advised, finds that the said estate was appraised at the total sum of \$49,023.44.

That deductions should be made as follows, for

claims	\$2377.98
Funeral)	463.50
Monument)	
taxes	1820.74
Adms.Com.)	
Atty Expense)	1500.00
Court fees	<u>50.80</u>

Net

6,213.02

\$42,810.42

The court also finds the inheritance tax to be as follows:

\$10,000.00 exempt from tax	
15,000.00 at 1%	\$150.00
17,210.42 at $1\frac{1}{2}\%$	<u>267.16</u>
Total Tax	<u>417.16</u>
Paid Dec. 21, 1921	<u>397.72</u>
Tax now due	<u>\$ 19.44</u>

That deceased Josiah West left a Last Will and Testament which has been duly proven and admitted to probate in this Court. That by the terms of said Will, all of his estate was and is left to his children and grandchildren, to-wit, to each grandchild (16 in number) \$1000.00, and the remainder of the estate to his children, 8 in number, and in equal shares.

Their names are as follows, viz:

Loyd G. West, son, childless, address Brownsville, Oregon.

Mary Peterson, daughter, her children are Carl Olney Peterson, Lawrence Churchman Peterson, and Marjorie Peterson, address Hillsboro, Oregon.

Willis J. West, son, his children are Chester West, Violet West, address Seaside, Oregon.

Maud M. Prescott, daughter, her children are Julian Paul Prescott, address Washington, D. C.

Daisy E. Fulkerson, daughter, her children are Pearl Fulkerson, Gilbert Holt Fulkerson, Marion Maud Fulkerson, Thomas W. Fulkerson, and Carmen Silvia Fulkerson, address Seaside, Oregon.

Rose O. Johnson, daughter, her children are Wallace West Johnson, Myrtle Helen Johnson, address Seaside, Oregon.

Paul H. West, son, his children are Helen Lamira West, Jane Barbara West, address Seaside, Oregon.

Violet Adams, daughter, her children are Cecil Marie Adams, John Calvin Adams, address Seaside, Oregon.

June 3 1922 T. S. Cornelius
JUDGE.

IN THE COUNTY COURT,

County of CLATSOP

STATE OF OREGON

IN THE MATTER OF THE ESTATE OF JOSIAH WEST, deceased, DECEASED.

I hereby give notice that from the report of the appraisers of the estate of Josiah West, deceased, filed with the County Court of Clatsop County, Oregon, and from other proofs relating to said estate, made before said Court, it is determined that the value of, and tax upon, all inheritances, devises, bequests, legacies, and gifts from said estate, taxable under the provisions of an Act of the Legislative Assembly of the State of Oregon, entitled "An Act to tax gifts, legacies and inheritances, and to provide for the collection of the same," approved February 16, 1903, amended by an Act approved February 21, 1905, and by an Act filed February 5, 1909, by an Act filed February 9, 1915, and by an Act filed February 21, 1917.

Name of Heir at Law, Legatee or Devisee	Relationship	Value of Inheritance Legacy or Devise	Exemption	Amount of Tax
Appraised value of estate, \$49023.44/ Net value \$42810.42			\$10000.	417.16
		Paid 21st Dec. 1921		397.72
			Now due	19.44
Loyd G. West	son, childless			
Mary Peterson	daughter			
Carl O. Peterson	grandchild	\$1000 00		
Lawrence C. Peterson	"	1000 00		
Marjorie Peterson	"	1000 00		
Willis J. West	son			
Chester Willis West	grandchild	1000 00		
Violet Lamira West	"	1000 00		
Maud W. Prescott	daughter			
Julian Paul West	grandchild	1000 00		
Daisey Fulkerson	daughter			
Gilbert H. Fulkerson	grandchild	1000 00		
Marion M. Fulkerson	grandchild	1000 00		
Thomas W. Fulkerson	"	1000 00		
Carmen Silvia Fulkerson	"	1000 00		
Rose O. Johnson	daughter			
Wallace West Johnson	grandchild	1000 00		
Myrtle Helen Johnson	"	1000 00		
Paul H. West	son			
Helen Lamira West	grandchild	1000 00		
Jane Barbara West	"	1000 00		
Violet Adams	daughter			
Marie Cecil Adams	grandchild	1000.00		
John Calvin Adams	"	1000.00		

Dated at Astoria, Oregon, this 3d day of A. D. 1922.

June

T. S. Cornelius

County Judge of Clatsop County, Oregon.

ATTEST:

J. C. Clinton
County Clerk.

This notice should be given to all persons interested in the estate of the decedent, including the Secretary of State and the State Treasurer.

IN THE COUNTY COURT OF THE STATE OF OREGON FOR THE COUNTY OF
CLATSOP

IN THE MATTER OF THE ESTATE OF) ESTATE # 1677
JOSIAH WEST, DECEASED) : SUPPLEMENTARY FINAL ACCOUNT

TO THE HONORABLE, THE ABOVE ENTITLED COURT:

Comes now, Rose O. Johnson, Executrix, and Paul H. West, Executor of the Estate and Last Will and Testament of Josiah West, Deceased, and respectfully reports that since the filing of the Final Account herein, they have received and disbursed as follows:

R E C E I P T S

Pasturage:	
July 19 26 Caldwell Horses	\$ 15.00
June - September, Esther Paulson, Horses	33.50
May - October 15, John Adair	21.50
May - October 15, Frank Wilkinson	9.37
May - October 15, Benj. Waterhouse	31.00
A. Osborn	4.50
Duck Lakes:	
Neacoxie to W. F. McGregor	150.00
North West Lake, Hubler	10.00
South West Lake, T. Forsstrom	50.00
Divers Pasturage to be collected	13.19
Balance not paid for Notice of Final Account	<u>2.00</u>
Total Receipts	\$340.06

D I S B U R S E M E N T S

Balance shown to be payable by Final Account	\$293.06
John Waterhouse, Services, July 25th to October 25th	45.00
Notary's fees	<u>2.00</u>
Total disbursements	\$340.06

WHEREFORE Petitioners pray that the Final Order approving and allowing the Final Account herein also approve this Supplementary Final Account.

And Petitioners will ever pray, etc.

Rose O. Johnson
Petitioner

Petitioner

STATE OF OREGON)
 : ss
COUNTY OF CLATSOP)

I Rose O. Johnson ~~and Paul H. West, each~~ being first duly sworn say that I am the Petitioner above named, and that the foregoing Supplementary Final Account is true as I verily believe.

Signed *Rose O. Johnson*

Subscribed and sworn to before me this 18 day of October, 1924

R. O. Belton
Notary Public for Oregon
My Commission Expires Jan 1-1928

IN THE COUNTY COURT OF THE STATE OF OREGON FOR THE COUNTY OF
CLATSOP

IN THE MATTER OF THE ESTATE OF) ESTATE # 1677
JOSIAH WEST, DECEASED) : ORDER APPROVING FINAL ACCOUNT AND
SETTLING ESTATE.

Now on this 20th day of October, 1924, comes on to be heard the Final Account and Report of Rose O. Johnson, Executrix, and Paul H. West, Executor of the Estate and Last Will and Testament of Josiah West, Deceased, and it appearing to the Court,

That by an order of this Court made and entered upon the 17th day of September, 1924, said Final Account was set for hearing and settlement on the 20th day of October, 1924, at the hour of 2 o'clock in the afternoon.

And it also appearing to the Court that due notice of the time and place of hearing of said Final Account and of the fact that the same would be heard before this Court at said time has been given by publication of notice to that effect for the time and in the manner provided by law in the Morning Astorian, a public newspaper published in the County of Clatsop and State of Oregon, and of general circulation in said County and State and the requisite and proper proof of such publication, to-wit: the affidavit of M. Hubler, principal clerk of the printer of said newspaper being on file herein, and

It now appearing to the Court that no objections or exceptions have been filed to said Final Account and the Court having examined and inquired into the same finds that all of the claims against the Estate have been paid and full settlement of the same obtained by the Executrix and Executor.

That since the filing of said Final Account Rose O. Johnson, Executrix, and Paul H. West, Executor of said Estate, under and by virtue of an order of this Court authorizing them so to do,

dated the 29th day of September, 1924, have assigned to Rose O. Johnson and Paul H. West, as Trustees, two mortgages described as follows:

Erik W. Anderson and wife to Paul West and Rose O. Johnson, dated August 4th, 1923, recorded at page 244, Book 52, of Mortgages Records of Clatsop County, Oregon, securing two notes each for \$875.00.

G. W. Switzer and wife to Paul West and Rose O. Johnson, dated October 15th, 1923, recorded at page 415, Book 52, of Mortgages Records of Clatsop County, Oregon, securing a promissory note for \$1500.00.

by an Assignment in writing, which said Assignment was on the 7th day of October, 1924, duly recorded at page 224, in Book 54 of Mortgages Records of Clatsop County, State of Oregon.

That since the filing of said Final Account Petitioners have received and disbursed as follows; as shown by the Supplementary Final Account on file herein.

R E C E I P T S

Pasturage:	
July 19 26 Caldwell Horses	\$ 15.00
June - September, Esther Paulson, Horses	33.50
May - October 15, John Adair	21.50
May - October 15, Frank Wilkinson	9.37
May - October 15, Benj. Waterhouse	31.00
A. Osborn	4.50

Duck Lakes:	
Neacoxie to W. F. McGregor	150.00
North West Lake, Hubler	10.00
South West Lake, T. Forsstrom	50.00
Divers Pasturage to be collected	13.19
Balance not paid for Notice of Final Account	<u>2.00</u>

Total Receipts \$340.06

D I S B U R S E M E N T S

Balance shown to be payable by Final Account	\$293.06
John Waterhouse, Services, July 25th to October 25th	45.00
Notary's fees	<u>2.00</u>

Total Disbursements \$340.06

The State Inheritance Tax has been fully paid and receipt therefor duly recorded.

That all lawful claims against the Estate, all taxes and other known liabilities of the estate have been fully satisfied and discharged, and the administration so far as it relates to

the presentation and the allowance of claims has been completed.
including also atty fees and administrators commissions
IT IS THEREFORE CONSIDERED, ORDERED, ADJUDGED AND DECREED

That said Final Account and Supplementary Final Account, be, and the same are hereby approved and allowed. That the real property of said Estate be, and the same is hereby distributed to the legatees and devisees named in the Last Will and Testament of Josiah West, Deceased, according to its terms. That the following are the residuary legatees and devisees named in said Will, to-wit: Mary Peterson, Loyd G. West, Willis J. West, Maud W. Prescott, Daisy E. Fulkerson, Rose O. Johnson, Paul H. West, and Violet W. Adams See.

That said Executrix, Rose O. Johnson, and said Executor, Paul H. West be, and they are hereby discharged from further duties as such, and that said Estate be, and the same is hereby closed and settled.

Done in open Court this 20th day of October, 1924.

T. S. Cornelius,
J U D G E